

Course name (Chinese):

中国税法

Course name (English):

Chinese Tax Law

Credits/class hours:

2/36

Introduction (Chinese):

本课程主要讲授中国税法的基本理论，包括中国税制的构成和历史沿革，税法的体系、渊源和解释、税法的基本原则。在此基础上着重阐述说明中国现行的增值税、营业税、企业所得税和个人所得税等几种主要的流转税和所得税税种法律制度的主要内容，以及税收征收管理制度和税务争议救济程序，并介绍中国对外签订的有关双边和多边税收条约对国内有关税法适用的影响。通过课堂讲授和组织案例讨论，本课程旨在使学生了解熟悉中国现行税法的基本原理和主要制度规定内容的同时，能够运用所学税法知识原理分析处理税收法律事务和法律问题。

Introduction (English):

The course is mainly about the basic theories of Chinese Tax Law, which includes the composition and development of Chinese Taxation System and the fundamental principles of tax law. The course focuses on the current added-value tax, business tax, corporate income tax and individual income tax in China and the influence of the relevant bilateral and multilateral tax treaties of China to tax law appliance.

Teaching method:

教师主讲与学生参与讨论 lectures and discussion

Examination method:

课程论文和学生宣讲 term paper and student presentation

Reference:

Chinese relevant laws in English version (collections of Chinese law in English, China's Commercial Law—商法)

[I. A. Tokley](#), [Tina Ravn](#), Company and Securities Law in China (China Law Series), Thomson Professional Pub Cn (February 1998)

Jian Fu and Jie Yuan, [People's Republic of China Company and Securities Laws: A Practical Guide](#), Kluwer Law Internationa (Aug 16, 2007);

XuGuojian, Lu Guoming, and Tee Pek Siang, [Insurance Law in China](#), Wolters Kluwer (Aug 16, 2007).

Zhongfei Zhou, Banking Laws in China, Kluwer Law International (May 21, 2007);